

Introduction

The 2005 Budget Document

The 2005 budget is organized to provide the reader with user-friendly, yet detailed information on city resource allocation and service delivery. The document is divided into the primary sections outlined below:

Mayor's Goals

The mayor's goals section discusses the city's major goals for the upcoming year. Included are specific programs and strategies that will contribute toward the achievement of those goals in 2005 and beyond.

Financial Overview

The financial overview section discusses the financial environment of the city both from an internal and external perspective. The section provides an overview of financial issues facing the city in 2005 and beyond. A ten-year pro forma operating statement for the general fund is presented in this section.

Financial Policies

The financial policies section presents the city's financial policies. These policies were developed to ensure that the city's financial resources are managed in a responsible manner and that decisions are made in a disciplined way.

Department Summaries

This section describes each department, including the mission, goals, objectives and performance measures, 2005 strategic priorities and 2005 budget issues. Summary charts are presented, listing department financial and personnel data, including information by program.

Accounting and Organizational Structure

This section provides information on the city's accounting structure and organizational structures.

General Fund Summary

The general fund summary section provides detailed information on general fund revenues, expenditures and personnel levels. A copy of the City Auditor's official general fund revenue estimate is included in this section.

Community Development Block Grant

This section contains an operating summary of the community development block grant (CDBG) funds. Because CDBG funds are appropriated in several departments, 2005 projected expenditure levels by department, division, and object of expense are highlighted here.

Special Revenue Funds, Internal Service Funds and Enterprise Funds

Cash balance summaries for each fund are included in these three sections, along with descriptions of revenue sources to each fund and ten-year pro-forma projections.

All Funds Summary

Detailed budget and historical expenditure and personnel information is included in this section.

Capital Summary

This section describes the city's six-year capital plan and provides an analysis of the special income tax fund, which funds a significant portion of the capital plan.